

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF NEW YORK**

DAVID ROBINSON, JR.,

Plaintiff,

v.

1:13-CV-1289

**COMMISSIONER THOMAS H. MATTOX,
THE NEW YORK STATE DEPARTMENT OF
TAXATION AND FINANCE, THE STATE OF NEW
YORK, PRESIDENT JAMIE DIMON, and JP
MORGAN CHASE BANK**

Defendants.

DECISION & ORDER

Thomas J. McAvoy, Senior District Judge.

This *pro se* civil rights action pursuant to 42 U.S.C. § 1983, alleging violations of Plaintiff's constitutional rights because of Defendants' collection of New York State taxes, was referred to Andrew T. Baxter, United States Magistrate Judge, for a Report-Recommendation pursuant to 28 U.S.C. § 636(b) and Local Rule 72.3(c).

In the Report-Recommendation, dated October 25, 2013, Magistrate Judge Baxter recommends that Plaintiff's Complaint be dismissed in its entirety with prejudice pursuant to 28 U.S.C. § 1915(e)(2)(B)(ii)-(iii) for failure to state a claim upon which relief can be granted.

Plaintiff filed a timely objection to the Report-Recommendation pursuant to 28 U.S.C. § 636(b)(1). When objections to a magistrate judge's Report-Recommendation are lodged, the Court makes a "*de novo*" determination of those portions of the report or

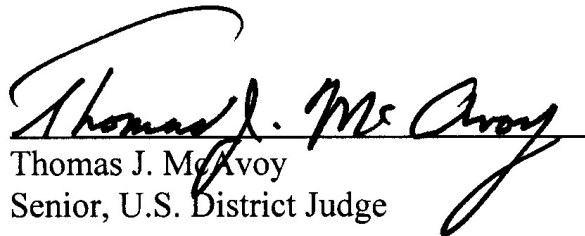
specified proposed findings or recommendations to which the objection is made.” See 28 U.S.C. §636(b)(1). After such a review, the Court may “accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate judge. The judge may also receive further evidence or recommit the matter to the magistrate judge with instructions.” Id.

Having reviewed the record *de novo* and having considered the issues raised in the Plaintiff’s objections, this Court has determined to accept the recommendation of Magistrate Judge Baxter for the reasons stated in the Report-Recommendation.

It is therefore ordered that:

- (1) Plaintiff’s Objections, dkt. # 4, to the Report-Recommendation of Magistrate Judge Baxter, dkt. # 3, are hereby OVERRULED;
- (2) The Report-Recommendation is hereby ADOPTED;
- (3) The Plaintiff’s Complaint, dkt. # 1, is hereby DISMISSED WITH PREJUDICE.

IT IS SO ORDERED.


Thomas J. McAvoy
Senior, U.S. District Judge

Dated: January 9, 2015